

# BakerHostetler

Baker&Hostetler LLP

45 Rockefeller Plaza  
New York, NY 10111

T 212.589.4200  
F 212.589.4201  
[www.bakerlaw.com](http://www.bakerlaw.com)

David J. Sheehan  
direct dial: 212.589.4616  
[dsheehan@bakerlaw.com](mailto:dsheehan@bakerlaw.com)

February 7, 2014

**VIA ECF AND ELECTRONIC MAIL TO**  
**[bernstein.chambers@nysb.uscourts.gov](mailto:bernstein.chambers@nysb.uscourts.gov)**

Honorable Stuart M. Bernstein  
United States Bankruptcy Court  
Southern District of New York  
One Bowling Green, Room 723  
New York, New York 10004-1408

*Re: Securities Investor Protection Corporation v. Bernard L. Madoff Investment Securities LLC, 08-01789 (SMB) (Substantively Consolidated)*

Dear Judge Bernstein:

We are counsel to Irving H. Picard, trustee (the “Trustee”) for the substantively consolidated liquidation proceedings of Bernard L. Madoff Investment Securities LLC (“BLMIS”) and Bernard L. Madoff under the Securities Investor Protection Act, 15 U.S.C. § 78aaa et seq. (“SIPA”).

We write in response to the letter submitted by Richard A. Kirby on February 6, 2014 on behalf of an unidentified group of defendants in adversary proceedings initiated by the Trustee, which requests a stay and conference on this Court’s Order Establishing Case Management Litigation Procedures dated November 10, 2010 (“Litigation Procedures Order”), in addition to certain vague and conclusory requests concerning “consolidated proceedings” on issues of law and fact. The Trustee respectfully requests that the Court reject the relief requested, which is an apparent delay tactic on the part of the defendants submitting the letter.

First, such delay would prejudice the Trustee and the over 100 adversary proceedings in which answers have been filed prior to January 17, 2014. Approximately 70 of those cases involve litigants that chose not to file or join any motions to withdraw the reference that were submitted for the District Court’s consideration, and many of those cases are already in active discovery. Second, defense counsel’s approach ignores the parties’ obligations under the extant Litigation Procedures Order in the nearly 90 adversary proceedings where defendants filed answers on or around January 17, 2014. Third, defense counsel has articulated no basis for the necessity of either a delay or

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“common proceedings” for the pending avoidance actions, each of which presents unique issues of fact. Finally, such a delay is not necessary for the Court to implement a procedure to adjudicate common issues of law, which have already been raised in the approximately 130 pending motions to dismiss (“motions”), which are listed on Appendix A attached hereto.

Substantially all of the pending motions raise issues that were fully adjudicated by the District Court in consolidated proceedings in which many of the defendants participated, as demonstrated on Appendix B, attached hereto. The filing of multiple motions to dismiss is procedurally improper, inconsistent with Rule 12 of the Federal Rules of Civil Procedure and has resulted in unnecessary delay.

As acknowledged in Mr. Kirby’s letter, the motions all raise the same common issues which were previously decided by the District Court through the motion to withdraw the reference process and the resultant consolidated proceedings. In addition to already having been adjudicated by the District Court, virtually all of these issues were raised, directly or indirectly, in the Omnibus Motion to Dismiss filed by Becker & Poliakoff on October 31, 2013 (the “Omnibus Motion”) and have been responded to by the Trustee in his Opposition thereto (*See e.g., Picard v. Abel*, Adv. Pro. No. 10-04381 (SMB) (Bankr. S.D.N.Y. January 17, 2014), ECF Nos. 39-40).<sup>1</sup>

The Omnibus Motion is scheduled to be fully briefed by February 14, 2014 and is scheduled for a hearing on March 12, 2014. It is the Trustee’s position that the decision issued by this Court on the Omnibus Motion will resolve and therefore render moot the vast majority of the common legal issues raised in all other pending motions. The Court’s ruling on the Omnibus Motion will obviate the need for yet another round of common briefing on the same legal issues. Permitting additional briefing on those issues will result in unnecessary burden, cost and delay to all litigants, and would be prejudicial to the Trustee.<sup>2</sup>

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<sup>1</sup> Indeed, multiple defendants have included a joinder provision in their individual motions in which they join in arguments made in other motions to dismiss filed by similarly-situated defendants in other BLMIS adversary proceedings. *See e.g., Picard v. Empire Prospect Partnership, LP, et al.* (Adv. Pro. No. 10-04404); *Picard v. A&G Goldman Partnership, et al.* (Adv. Pro. No. 10-04421); *Picard v. Joel Busel Revocable Trust, et al.* (Adv. Pro. No. 10-04423); *Picard v. Richard E. Winter Revocable Trust, et al.* (Adv. Pro. No. 10-04832); *Picard v. Cohen* (Adv. Pro. No. 10-04843); *Picard v. L. Rags, Inc.* (Adv. Pro. No. 10-04962); *Picard v. Lifton* (Adv. Pro. No. 10-05087); *Picard v. Rea* (Adv. Pro. No. 10-05393).

<sup>2</sup> To the extent any of the motions raise unique issues that have not otherwise been raised or addressed, the Trustee proposes to respond to each of these motions individually on a mutually agreeable schedule to be agreed with counsel for the relevant defendants. The Trustee anticipates the number of motions with remaining issues to be extremely small.

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The Trustee is available to respond to any questions regarding the foregoing and to participate in a conference with defense counsel if the Court deems it to be appropriate.

The Securities Investor Protection Corporation has informed the Trustee that it joins in this letter.

Respectfully submitted,

/s/ David J. Sheehan

David J. Sheehan

cc (via email):

Kevin H. Bell, Esq.  
Nicholas J. Cremona, Esq.  
Edward J. Jacobs, Esq.  
Amy E. Vanderwal, Esq.

**K&L GATES LLP**  
Richard A. Kirby  
Laura K. Clinton  
1601 K Street NW  
Washington, DC 20006-1600

**DENTONS (US) LLP**  
Carole Neville  
1221 Avenue of the Americas  
New York, New York 10020

**KLEINBERG, KAPLAN, WOLFF & COHEN, P.C.**  
David Parker  
Matthew J. Gold  
551 Fifth Avenue  
New York, New York 10176

**KRAMER LEVIN NAFTALIS & FRANKEL LLP**  
Philip Bentley  
Elise S. Frejka  
1177 Avenue of the Americas  
New York, New York 10036

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**LOEB & LOEB LLP**

Greg Schwed  
Daniel Besikof  
345 Park Avenue  
New York, NY 10154  
Tel: 212-407-4815  
Fax: 212-937-4689

**MILBERG LLP**

Matthew A. Kupillas  
Jennifer L. Young  
One Pennsylvania Plaza  
49th Floor  
New York, New York 10119

**PRYOR CASHMAN LLP**

Richard Levy, Jr.  
David C. Rose  
7 Times Square  
New York, New York 10036-6569

**SCHULTE ROTH & ZABEL LLP**

Marcy Ressler Harris  
Jennifer M. Opheim  
Mark D. Richardson  
919 Third Avenue  
New York, New York 10022

**SEAGER WEISS LLP**

Parvin K. Aminolroaya  
77 Water Street  
New York, New York 10005

## APPENDIX A

	<b>APN</b>	<b>Defendants</b>	<b>MTD Filing Date</b>
1.	10-05393	Francis G. Rea, individually, etc., et al.	1/31/2014
2.	10-04772	M. Elliot Schnall	1/24/2014
3.	10-04301	Frieda Bloom	1/17/2014
4.	10-04289	John Fujiwara, et al.	1/17/2014
5.	10-04307	Howard Solomon	1/17/2014
6.	10-04304	Elinor Solomon	1/17/2014
7.	10-04423	Joel Busel Revocable Trust, et al.	1/17/2014
8.	10-04944	Pergament Equities, et al.	1/17/2014
9.	10-05087	Steven J. Lifton	1/17/2014
10.	10-05399	Martin Lifton	1/17/2014
11.	10-05372	O.D.D. Investment, L.P, et al.	1/17/2014
12.	10-04472	Daniel N. Silna, et al.	1/17/2014
13.	10-04470	The Silna Family Inter Vivos Trust, et al.	1/17/2014
14.	10-05036	Elinor Friedman Felcher	1/17/2014
15.	10-04936	L. Rags, Inc.	1/17/2014
16.	10-04832	Richard E. Winter Revocable Trust U/A dated October 30, 2002, et al.	1/17/2014
17.	10-05400	Ted Goldberg, et al.	1/17/2014
18.	10-04726	Lori Chemla, et al.	1/17/2014
19.	10-04655	Jaffe Family Investment Partnership, et al.	1/17/2014
20.	10-04579	Shetland Fund Limited Partnership, et al.	1/17/2014
21.	10-04502	Steven Schiff	1/17/2014
22.	10-04363	Schiff Family Holdings Nevada Limited Partnership, et al.	1/17/2014
23.	10-04850	Nathan Cohen Trust, et al.	1/17/2014
24.	10-04881	Jillian Wernick Livingston	1/17/2014
25.	10-04735	Kara Fishbein Goldman, et al.	1/17/2014
26.	10-04467	David S. Wallenstein	1/17/2014
27.	10-04988	Wallenstein/NY Partnership, et al.	1/17/2014
28.	10-04447	Franklin Sands	1/17/2014
29.	10-04827	Madeline Gins Arakawa individually and as joint tenant, et al.	1/17/2014
30.	10-04896	Helene Juliette Feffer	1/17/2014
31.	10-04404	Empire Prospect Partnership, LP, et al.	1/17/2014
32.	10-04713	Marsy Mittelmann	1/17/2014
33.	10-05436	Just Empire, LLC	1/17/2014
34.	10-04638	The Mittelmann Family Foundation	1/17/2014
35.	10-04421	A & G Goldman Partnership, a New York Partnership, et al.	1/17/2014
36.	10-04357	James Greiff	1/17/2014

	<b>APN</b>	<b>Defendants</b>	<b>MTD Filing Date</b>
37.	10-04647	The Abbit Family Trust 9/7/90, et al.	1/17/2014
38.	10-04843	Nathan Cohen	1/17/2014
39.	10-05108	Marilyn Davimos 1999 Grat, a Florida trust, et al.	1/17/2014
40.	10-04954	Ruth Kahn	1/17/2014
41.	10-04796	Howard Kaye	1/17/2014
42.	10-04756	Stephen B. Kaye, as an individual and as a joint tenant, et al.	1/17/2014
43.	10-05433	Merida Associates, Inc., a Florida corporation, et al.	1/17/2014
44.	10-05160	The Lanny Rose Revocable Trust, a Florida trust, et al.	1/17/2014
45.	10-04900	Bonnie J. Kansler	1/17/2014
46.	10-05169	Fairfield Pagma Associates,etc.,et al.	1/17/2014
47.	10-05246	The Frances J. Le Vine Revocable Trust, et al.	1/17/2014
48.	10-05048	Armand L. Greenhall, et al.	1/17/2014
49.	10-04481	Armand Lindenbaum	1/17/2014
50.	10-05223	Estate of Sam W. Klein, et al.	1/17/2014
51.	10-05046	Martin Gettinger, individually, et al.	1/17/2014
52.	10-04962	Alvin R. Rush	1/17/2014
53.	10-04573	Bruce Leventhal 2001 Irrevocable Trust, et al.	1/17/2014
54.	12-01709	Estate of Armand L. Greenhall	1/17/2014
55.	10-04966	Onesco International, LTD, et al.	1/17/2014
56.	10-05194	Bruce D. Pergament, et al	1/17/2014
57.	10-04906	Steven V Marcus Separate Property of the Marcus Family Trust	1/16/2014
58.	10-05136	Richard Roth	4/17/2013
59.	10-05058	America Israel Cultural Foundation, Inc	4/5/2013
60.	10-04966	Onesco International, LTD, et al.	3/22/2013
61.	10-05194	Bruce D. Pergament, et al	3/22/2013
62.	10-04724	P. Charles Gabriele	3/22/2013
63.	10-04575	Boslow Family Limited Partnership, et al.	3/22/2013
64.	10-04332	Barry Weisfield	3/22/2013
65.	10-05209	Lapin Children LLC	3/22/2013
66.	10-04978	Estate of Ira S. Rosenberg, et al.	3/22/2013
67.	10-04576	Norton A. Eisenberg	3/22/2013
68.	10-04565	The Murray & Irene Pergament Foundation, Inc, et al.	3/22/2013
69.	10-05397	Oakdale Foundation Inc., et al.	3/22/2013
70.	10-04741	William M. Woessner Family Trust	3/22/2013
71.	10-04601	Laurence E. Leif	3/22/2013
72.	10-04335	Aspen Fine Arts Co.	3/22/2013
73.	10-04540	Jonathan Sabin	3/22/2013
74.	10-04725	Ruth E. Goldstein	3/22/2013
75.	10-04861	Harold J. Hein	3/22/2013
76.	10-04415	Barbara J. Berdon	3/22/2013
77.	10-04925	Alvin Gindel Revocable Trust, a Florida trust, et al.	3/22/2013

	<b>APN</b>	<b>Defendants</b>	<b>MTD Filing Date</b>
78.	10-05239	Robert Fried, et al.	3/22/2013
79.	10-04582	Gerald Blumenthal	3/22/2013
80.	10-04341	Marden, et al.	3/22/2013
81.	10-05118	Charlotte M. Marden	3/22/2013
82.	10-04348	Marden Family Limited Partnership, et al.	3/22/2013
83.	10-05439	Avram J. Goldberg, individually and in his capacity as trust officer, et al	3/22/2013
84.	10-04921	Stanley T. Miller	3/22/2013
85.	10-04401	Rose Gindel Trust, et al.	3/22/2013
86.	10-05069	Potamkin Family Foundation Inc.	3/22/2013
87.	10-05224	David R. Markin, individually and as trustee of the David Markin Char., et al.	3/22/2013
88.	10-04951	Harold A. Thau	3/22/2013
89.	10-05089	John Denver Concerts, Inc. Pension Plan Trust, et al.	3/22/2013
90.	10-05085	Eugene J. Ribakoff 2006 Trust, et al.	3/22/2013
91.	10-04672	Sidney Cole	3/22/2013
92.	10-05384	Neil Reger Profit Sharing Keogh, et al.	3/22/2013
93.	10-04946	Stephen R. Goldenberg	3/22/2013
94.	10-05424	The Frederica Ripley French Revocable Trust, et al.	3/22/2013
95.	10-05022	Montbarry Incorporated, a British Virgin Islands company, et al.	1/18/2013
96.	10-04336	The Estate of Doris Igoin, et al.	6/18/2012
97.	10-04998	Estate Of Hermen Greenberg, et al.	6/15/2012
98.	10-04976	Eleven Eighteen Limited Partnership, et al.	4/20/2012
99.	10-04865	Edward H. Kaplan, et al.	4/20/2012
100.	10-05027	1776 K Street Associates Limited Partnership, et al.	4/20/2012
101.	10-05179	Liselotte J. Leeds Lifetime Trust, et al.	4/2/2012
102.	10-04405	Estate of Elaine S. Fox, Martin S. Fox, Executor, et al.	3/6/2012
103.	10-05257	Edward A. Zraick, Jr., individually and as joint tenant, et al.	2/17/2012
104.	10-04774	Diane Wilson	2/3/2012
105.	10-05416	Ostrin Family Partnership, et al.	1/31/2012
106.	10-05283	The Estate of Gladys C. Luria, et al.	12/14/2011
107.	10-04629	Frank J. Lynch	12/14/2011
108.	10-05109	F & P Lynch Family Partnership, L.P., et al.	12/14/2011
109.	10-04463	Triangle Diversified Investments, et al.	11/30/2011
110.	10-05388	Lilyan Berkowitz, individually, etc., et al.	10/18/2011
111.	10-04460	Lexus Worldwide Limited, et al.	10/3/2011
112.	10-04475	DPF Investors, et al.	10/3/2011
113.	10-04402	Brierpatch Investment LLC, et al.	10/3/2011
114.	10-04721	George D. Levy Trust, et al.	10/3/2011
115.	10-05057	Joseph Persky Foundation	10/3/2011
116.	10-04370	Sidney Marks Trust 2002, et al.	9/5/2011

	<b>APN</b>	<b>Defendants</b>	<b>MTD Filing Date</b>
117.	10-04511	Weithorn/Casper Associates for Selected Holdings, LLC	6/24/2011
118.	10-04419	Katz Group Limited Partnership, a Wyoming limited partnership, et al.	6/20/2011
119.	10-04495	Carl Glick	6/15/2011
120.	10-04294	David T. Washburn	6/13/2011
121.	10-04435	Prospect Capital Partners, et al.	6/13/2011
122.	10-04662	Lexington Capital Partners, L.P, et al.	6/13/2011
123.	10-04323	Sondra M. Wiener Trust, et al.	6/1/2011
124.	10-04293	Dr. Marvin Wiener	6/1/2011
125.	10-05371	L.H. Rich Companies, N.R, et al.	5/10/2011
126.	10-04759	Lewis R. Franck, et al.	4/1/2011
127.	10-04744	Irving J. Pinto 1996 Grantor Retained Annuity Trust, et al.	1/26/2011
128.	10-04538	James B. Pinto Revocable Trust U/A dtd 12/1/03, et al.	1/26/2011
129.	10-04588	Amy Pinto Lome Revocable Trust U/A/D 5/22/03, et al.	1/26/2011

	APPENDIX B								
	APN	Defendants	MTD Filing Date	546e Appeal <sup>1</sup>	Consolidated Briefings		Blumenthal MTD <sup>4</sup>	Hein MTD <sup>4</sup>	Goldman MTD <sup>4</sup>
					Antecedent Debt <sup>2</sup>	Stern v. Marshall <sup>3</sup>			
1.	10-04301	Frieda Bloom	1/17/2014	X	X	X			
2.	10-04289	John Fujiwara, et al.	1/17/2014	X	X	X			
3.	10-04307	Howard Solomon	1/17/2014	X	X	X			
4.	10-04304	Elinor Solomon	1/17/2014	X	X	X			
5.	10-04423	Joel Busel Revocable Trust, et al.	1/17/2014	X	X	X			
6.	10-04944	Pergament Equities, et al.	1/17/2014	X	X	X			X
7.	10-05087	Steven J. Lifton	1/17/2014	X	X	X			
8.	10-05399	Martin Lifton	1/17/2014	X	X	X			
9.	10-05372	O.D.D. Investment, L.P, et al.	1/17/2014	X	X	X			
10.	10-04472	Daniel N. Silna, et al.	1/17/2014	X	X	X			
11.	10-04470	The Silna Family Inter Vivos Trust, et al.	1/17/2014	X	X	X			
12.	10-05036	Elinor Friedman Felcher	1/17/2014		X	X			
13.	10-04936	L. Rags, Inc.	1/17/2014	X	X	X			
14.	10-04832	Richard E. Winter Revocable Trust U/A dated October 30, 2002, et al.	1/17/2014	X	X	X			

<sup>1</sup> This references those actions that previously participated in briefings before the District Court and are party to the subsequent appeal of the issue of whether section 546(e) of the Bankruptcy Code applies to the Trustee's avoidance and recovery actions. Oral arguments are scheduled before the Second Circuit Court of Appeals on March 5, 2014. See *Picard v. Ida Fishman Revocable Trust (In re Bernard L. Madoff Inv. Sec. LLC)*, appeal docketed, No. 12-2557-bk(L) (2d Cir. June 21, 2012), ECF No. 288.

<sup>2</sup> See *Sec. Investor Prot. Corp. v. Bernard L. Madoff Inv. Sec. LLC (In re Madoff Sec.)*, 499 B.R. 416 (S.D.N.Y. 2013).

<sup>3</sup> See *Sec. Investor Prot. Corp. v. Bernard L. Madoff Inv. Sec. LLC (In re Madoff Sec.)*, 490 B.R. 46 (S.D.N.Y. 2013).

<sup>4</sup> This references the motions to dismiss that were first filed in the Southern District of New York—and for which various Defendants as indicated, participated via joinders—after District Court Judge Jed S. Rakoff withdrew the reference to address a number of issues, nearly all of which have been raised again by Defendants here. See i.e., *Picard v. Blumenthal*, No. 11-cv-04293; *Picard v. Hein*, No. 11-cv-04936, *Picard v. Goldman*, No. 11-cv-04959, *Picard v. Greiff*, No. 11-cv-03775 (JSR) (S.D.N.Y.). These motions to dismiss were fully adjudicated and collectively decided in an issued decision. See *Picard v. Greiff*, 476 B.R. 715, 728 (S.D.N.Y. 2012).

	<b>APN</b>	<b>Defendants</b>	<b>MTD Filing Date</b>	<b>546e Appeal</b>	<b>Antecedent Debt</b>	<b>Stern v. Marshall</b>	<b>Blumenthal MTD</b>	<b>Hein MTD</b>	<b>Goldman MTD</b>
15.	10-05400	Ted Goldberg, et al.	1/17/2014	X	X	X			
16.	10-04726	Lori Chemla, et al.	1/17/2014	X	X	X			
17.	10-04655	Jaffe Family Investment Partnership, et al.	1/17/2014	X	X	X			
18.	10-04579	Shetland Fund Limited Partnership, et al.	1/17/2014	X	X	X			
19.	10-04502	Steven Schiff	1/17/2014	X	X	X			
20.	10-04363	Schiff Family Holdings Nevada Limited Partnership, et al.	1/17/2014	X	X	X			
21.	10-04850	Nathan Cohen Trust, et al.	1/17/2014	X	X	X			
22.	10-04881	Jillian Wernick Livingston	1/17/2014	X	X	X			
23.	10-04735	Kara Fishbein Goldman, et al.	1/17/2014	X		X			X
24.	10-04467	David S. Wallenstein	1/17/2014	X		X			X
25.	10-04988	Wallenstein/NY Partnership, et al.	1/17/2014	X		X			X
26.	10-04447	Franklin Sands	1/17/2014	X	X	X			
27.	10-04827	Madeline Gins Arakawa individually and as joint tenant, et al.	1/17/2014	X	X	X			
28.	10-04896	Helene Juliette Feffer	1/17/2014	X	X	X			
29.	10-04404	Empire Prospect Partnership, LP, et al.	1/17/2014	X	X	X			
30.	10-04713	Marsy Mittelmann	1/17/2014	X	X	X			
31.	10-05436	Just Empire, LLC	1/17/2014	X	X	X			
32.	10-04638	The Mittelmann Family Foundation	1/17/2014	X	X	X			
33.	10-04421	A & G Goldman Partnership, a New York Partnership, et al.	1/17/2014	X	X	X			
34.	10-04357	James Greiff	1/17/2014	X		X			
35.	10-04647	The Abbit Family Trust 9/7/90, et al.	1/17/2014	X	X	X			

	<b>APN</b>	<b>Defendants</b>	<b>MTD Filing Date</b>	<b>546e Appeal</b>	<b>Antecedent Debt</b>	<b>Stern v. Marshall</b>	<b>Blumenthal MTD</b>	<b>Hein MTD</b>	<b>Goldman MTD</b>
36.	10-04843	Nathan Cohen	1/17/2014	X	X	X			
37.	10-05108	Marilyn Davimos 1999 Grat, a Florida trust, et al.	1/17/2014	X	X	X			
38.	10-04954	Ruth Kahn	1/17/2014	X	X	X			
39.	10-04796	Howard Kaye	1/17/2014	X	X	X			
40.	10-04756	Stephen B. Kaye, as an individual and as a joint tenant, et al.	1/17/2014	X	X	X			
41.	10-05433	Merida Associates, Inc., a Florida corporation, et al.	1/17/2014	X	X	X			
42.	10-05160	The Lanny Rose Revocable Trust, a Florida trust, et al.	1/17/2014	X	X	X			
43.	10-04900	Bonnie J. Kansler	1/17/2014	X	X	X			
44.	10-05169	Fairfield Pagma Associates,etc.,et al.	1/17/2014	X	X	X			
45.	10-05246	The Frances J. Le Vine Revocable Trust, et al.	1/17/2014	X	X	X			
46.	10-05048	Armand L. Greenhall, et al.	1/17/2014	X	X	X			
47.	10-04481	Armand Lindenbaum	1/17/2014	X	X	X			
48.	10-05223	Estate of Sam W. Klein, et al.	1/17/2014	X	X	X			
49.	10-05046	Martin Gettinger, individually, et al.	1/17/2014	X	X	X			
50.	10-04962	Alvin R. Rush	1/17/2014	X	X	X			
51.	10-04573	Bruce Leventhal 2001 Irrevocable Trust, et al.	1/17/2014	X	X	X			
52.	12-01709	Estate of Armand L. Greenhall	1/17/2014						
53.	10-04966	Onesco International, LTD, et al. <sup>5</sup>	1/17/2014 3/22/2013	X	X	X	X		

<sup>5</sup> Two separate motions to dismiss were filed in this action, on behalf of different defendants on March 22, 2013 and January 17, 2014.

	<b>APN</b>	<b>Defendants</b>	<b>MTD Filing Date</b>	<b>546e Appeal</b>	<b>Antecedent Debt</b>	<b>Stern v. Marshall</b>	<b>Blumenthal MTD</b>	<b>Hein MTD</b>	<b>Goldman MTD</b>
54.	10-05194	Bruce D. Pergament, et al. <sup>2</sup>	1/17/2014 3/22/2013	X		X			X
55.	10-04906	Steven V Marcus Separate Property of the Marcus Family Trust	1/16/2014	X		X	X		
56.	10-05136	Richard Roth	4/17/2013	X		X	X		
57.	10-05058	America Israel Cultural Foundation, Inc	4/5/2013	X	X	X			
58.	10-04724	P. Charles Gabriele	3/22/2013	X		X	X		
59.	10-04575	Boslow Family Limited Partnership, et al.	3/22/2013	X		X			X
60.	10-04332	Barry Weisfield	3/22/2013	X		X		X	
61.	10-05209	Lapin Children LLC	3/22/2013	X		X		X	
62.	10-04978	Estate of Ira S. Rosenberg, et al.	3/22/2013	X		X	X		
63.	10-04576	Norton A. Eisenberg	3/22/2013	X		X	X		
64.	10-04565	The Murray & Irene Pergament Foundation, Inc, et al.	3/22/2013	X		X			X
65.	10-05397	Oakdale Foundation, Inc., et al.	3/22/2013	X		X			X
66.	10-04741	William M. Woessner Family Trust	3/22/2013	X		X	X		
67.	10-04601	Laurence E. Leif	3/22/2013	X		X	X		
68.	10-04335	Aspen Fine Arts Co.	3/22/2013	X		X	X		
69.	10-04540	Jonathan Sabin	3/22/2013	X		X	X		
70.	10-04725	Ruth E. Goldstein	3/22/2013	X		X	X		
71.	10-04861	Harold J. Hein	3/22/2013	X		X		X	
72.	10-04415	Barbara J. Berdon	3/22/2013	X		X		X	
73.	10-04925	Alvin Gindel Revocable Trust, a Florida trust, et al.	3/22/2013	X		X		X	
74.	10-05239	Robert Fried, et al.	3/22/2013	X		X			X
75.	10-04582	Gerald Blumenthal	3/22/2013	X		X	X		
76.	10-04341	Marden, et al.	3/22/2013	X		X			X

	<b>APN</b>	<b>Defendants</b>	<b>MTD Filing Date</b>	<b>546e Appeal</b>	<b>Antecedent Debt</b>	<b>Stern v. Marshall</b>	<b>Blumenthal MTD</b>	<b>Hein MTD</b>	<b>Goldman MTD</b>
77.	10-05118	Charlotte M. Marden	3/22/2013	X		X			X
78.	10-04348	Marden Family Limited Partnership, et al.	3/22/2013	X		X			X
79.	10-05439	Avram J. Goldberg, individually and in his capacity as trust officer,	3/22/2013	X		X			X
80.	10-04921	Stanley T. Miller	3/22/2013	X		X		X	
81.	10-04401	Rose Gindel Trust, et al.	3/22/2013	X		X		X	
82.	10-05069	Potamkin Family Foundation Inc.	3/22/2013	X		X	X		
83.	10-05224	David R. Markin, individually and as trustee of the David Markin Char., et al.	3/22/2013	X		X		X	
84.	10-04951	Harold A. Thau	3/22/2013	X		X	X		
85.	10-05089	John Denver Concerts, Inc. Pension Plan Trust, et al.	3/22/2013	X		X	X		
86.	10-05085	Eugene J. Ribakoff 2006 Trust, et al.	3/22/2013	X		X		X	
87.	10-04672	Sidney Cole	3/22/2013	X		X		X	
88.	10-05384	Neil Reger Profit Sharing Keogh, et al.	3/22/2013	X		X		X	
89.	10-04946	Stephen R. Goldenberg	3/22/2013	X		X	X		
90.	10-05424	The Frederica Ripley French Revocable Trust, et al.	3/22/2013	X		X		X	
91.	10-05022	Montbarry Incorporated, a British Virgin Islands company, et al.	1/18/2013			X			
92.	10-04336	The Estate of Doris Igoin, et al.	6/18/2012	X	X	X			
93.	10-05179	Liselotte J. Leeds Lifetime Trust, et al.	4/2/2012	X	X	X			

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94.	10-04405	Estate of Elaine S. Fox, Martin S. Fox, Executor, et al.	3/6/2012	X		X			
95.	10-05257	Edward A. Zraick, Jr., individually and as joint tenant, et al.	2/17/2012	X	X	X			
96.	10-04774	Diane Wilson	2/3/2012	X	X	X			
97.	10-05416	Ostrin Family Partnership, et al.	1/31/2012	X		X			
98.	10-05283	The Estate of Gladys C. Luria, et al.	12/14/2011	X	X	X			
99.	10-04629	Frank J. Lynch	12/14/2011	X	X	X			
100.	10-05109	F & P Lynch Family Partnership, L.P., et al.	12/14/2011	X	X	X			
101.	10-04463	Triangle Diversified Investments, et al.	11/30/2011	X	X	X			
102.	10-04460	Lexus Worldwide Limited, et al.	10/3/2011	X	X	X			
103.	10-04355	Fred A. Daibes Madoff Securities Trust , et al.	7/15/2011	X	X	X			
104.	10-04511	Weithorn/Casper Associates for Selected Holdings, LLC	6/24/2011	X	X	X			
105.	10-04419	Katz Group Limited Partnership, a Wyoming limited partnership,et al.	6/20/2011	X	X	X			
106.	10-04495	Carl Glick	6/15/2011	X	X	X			
107.	10-04294	David T. Washburn	6/13/2011	X	X	X			
108.	10-04435	Prospect Capital Partners, et al.	6/13/2011	X	X	X			
109.	10-04662	Lexington Capital Partners, L.P, et al.	6/13/2011	X	X	X			

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110.	10-04744	Irving J. Pinto 1996 Grantor Retained Annuity Trust, et al.	1/26/2011	X	X	X			
111.	10-04538	James B. Pinto Revocable Trust U/A dtd 12/1/03, et al.	1/26/2011	X	X	X			
112.	10-04588	Amy Pinto Lome Revocable Trust U/A/D 5/22/03, et al.	1/26/2011	X	X	X			